

PART 1829

TAXES

(November 30, 2017)

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Subpart 1829.1--General

1829.101 Resolving tax problems.

(a)(i) The Headquarters Office of the General Counsel is the designated legal counsel for all external contacts on FAR Part 29 tax problems, including communications with the Department of Justice, other Federal agencies, and any taxing authority.

(ii) Contracting Officers shall forward tax problems that cannot be solved readily by reference to FAR Part 29 to the Headquarters Office of the General Counsel through the installation's Office of Chief Counsel. The Contracting Officer shall provide to the installation's Chief Counsel the following material, as applicable, which the Chief Counsel will be forwarded to the Headquarters Office of the General Counsel with a copy to the Headquarters Office of Procurement, Program Operations Division:

(A) A comprehensive statement of pertinent facts, including documents and correspondence.

(B) A copy of the contract.

(C) A thorough review of the legal issues involved and recommended action.

(D) If appropriate, a statement of the problem's effects on procurement policies and procedures, with recommendations.